



# **Pembroke Local Council**

**Annual Budget  
For  
Financial Year  
2024**

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## ***Overview and Summary***

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### **Income and Expenditure**

#### **Results for the Year 2024**

From the financial year ending 31<sup>st</sup> December 2024 bank balances are projected to end up with a positive balance of **€340,059.00**

#### **Revenue for the Year 2024**

This year the Council will be allocated the sum of €600,961.00. It is also envisaged to have other income, €13,658.00 from permits, €5,480.00 LES administrative and €100.00 Other Income , for an overall total of **€620,199.00**.

#### **Expenditure for the Year 2024**

**The expenditure including payment of outstanding accounts is distributed on three key votes. These are: -**

In preparing this budget, we took the assumption that all expenses and income will be paid/received during 2024.

#### **Wages and Salaries**

The Council is employing the full complement and is therefore allocating **17.65%** of all expenditure ie **€122,220.00**.

#### **Operations and Maintenance**

This vote will have an allocation of **73.53%** for a total amount of **€509,299.00**.

#### **Administration Other Expenditure**

This vote will have an allocation of **2.48%** for a total amount of **€17,172.00**.

#### **Depreciation**

This vote will have an allocation of **6.34%** for a total amount of **€43,924.00**.

Assumption that a full year depreciation is charged on additional assets 2024

SIGNED

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Mayor  
**Dr Dean Hili**

SIGNED

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Executive Secretary  
**Kevin Borg**

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	528,255	478,701	600,961	72,706	122,260
Income raised from Bye-Laws (2)	13,000	19,341	13,658	658	(5,683)
Income raised from LES (3)	4,500	2,529	5,480	980	2,951
Investment Income (4)	-	-	-	-	-
Other Income (5)	100	92,472	100	-	(92,372)
<b>TOTAL</b>	<b>545,855</b>	<b>593,043</b>	<b>620,199</b>	<b>74,344</b>	<b>27,156</b>
<b>Expenditure</b>					
Personal Emoluments (6)	118,906	106,480	122,220	3,314	15,740
Operations and Maintenance (7)	355,779	581,121	509,299	153,520	(71,823)
Administration (8)	41,170	20,851	17,172	(23,998)	(3,679)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	30,000	27,290	43,924	13,924	16,634
<b>TOTAL</b>	<b>545,855</b>	<b>735,742</b>	<b>692,614</b>	<b>146,759</b>	<b>(43,128)</b>
<b>Surplus / Deficit</b>	<b>(0)</b>	<b>(142,699)</b>	<b>(72,415)</b>	<b>(72,415)</b>	<b>70,284</b>

### Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	121,161	120,366	269,321	148,160	148,955
<b>Current Assets</b>					
Inventories (11)	1,500	1,415	1,431	(69)	16
Receivables (12)	4,000	36,623	-	(4,000)	(36,623)
Cash and Cash Equivalents (13)	777,403	685,276	340,059	(437,344)	(345,217)
<b>Total Current Assets</b>	<b>782,903</b>	<b>723,314</b>	<b>341,490</b>	<b>(441,413)</b>	<b>(381,824)</b>
<b>Current Liabilities (14)</b>					
Payables	53,000	163,454	3,000	(50,000)	(160,454)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>53,000</b>	<b>163,454</b>	<b>3,000</b>	<b>(50,000)</b>	<b>(160,454)</b>
<b>Net Current Assets</b>	<b>729,903</b>	<b>559,860</b>	<b>338,490</b>	<b>(391,413)</b>	<b>(221,370)</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>851,064</b>	<b>680,226</b>	<b>607,811</b>	<b>(243,253)</b>	<b>(72,415)</b>
<b>Reserves</b>					
Retained Funds	832,690	680,226	607,811	(224,879)	(72,415)

### Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2023	2023	2024
	€	€	€
Current Assets	782,903	723,314	341,490
Current Liabilities	53,000	163,454	3,000
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	729,903	559,860	338,490
Government Allocation	528,255	478,701	600,961
FSI	138.17%	116.95%	56.32%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2024	2024	2024	2024	
	€	€	€	€	
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	150,240	150,240	150,240	150,240	<b>600,961</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	3,415	3,415	3,415	3,415	13,658
<b>Local Enforcement cash flows</b>	1,370	1,370	1,370	1,370	<b>5,480</b>
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	25	25	25	25	<b>100</b>
<b>TOTAL Inflows</b>	<b>155,050</b>	<b>155,050</b>	<b>155,050</b>	<b>155,050</b>	<b>620,199</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	29,805	29,805	29,805	29,805	<b>119,220</b>
<b>Operations &amp; Maintenance</b>	127,325	127,325	127,325	127,325	<b>509,300</b>
<b>Administration</b>	4,293	4,293	4,293	4,293	<b>17,172</b>
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	68,124	68,124	68,124	68,124	<b>272,496</b>
Special programmes	-	-	-	-	-
Movement in receivables and payables	7,904	7,904	7,904	7,904	<b>31,616</b>
	76,028	76,028	76,028	76,028	<b>304,112</b>
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>237,451</b>	<b>237,451</b>	<b>237,451</b>	<b>237,451</b>	<b>949,804</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(82,401)</b>	<b>(82,401)</b>	<b>(82,401)</b>	<b>(82,401)</b>	<b>(329,605)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>669,664</b>	<b>587,263</b>	<b>504,862</b>	<b>422,461</b>	<b>669,664</b>
<b>Carry forward</b>	<b>587,263</b>	<b>504,862</b>	<b>422,461</b>	<b>340,059</b>	<b>340,059</b>

**Detailed Estimates of Income**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363	499,872	354,485	124,216	478,701	529,983	30,111	51,282
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	28,383	-	-	-	70,978	42,595	70,978
	<b>528,255</b>	<b>354,485</b>	<b>124,216</b>	<b>478,701</b>	<b>600,961</b>	<b>72,706</b>	<b>122,260</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	668	-	668	-	-	(668)
0026-0035 Income from Permits	13,000	14,915	3,758	18,673	13,658	658	(5,015)
	<b>13,000</b>	<b>15,583</b>	<b>3,758</b>	<b>19,341</b>	<b>13,658</b>	<b>658</b>	<b>(5,683)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	4,500	1,647	882	2,529	5,480	980	2,951
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>4,500</b>	<b>1,647</b>	<b>882</b>	<b>2,529</b>	<b>5,480</b>	<b>980</b>	<b>2,951</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	100	750	850	-	-	(850)
0110-0119 Contributions	100	850	(850)	-	100	-	100
0120-0129 General Income	-	6,091	85,531	91,622	-	-	(91,622)
	-	-	-	-	-	-	-
	<b>100</b>	<b>7,041</b>	<b>85,431</b>	<b>92,472</b>	<b>100</b>	<b>-</b>	<b>(92,372)</b>
<b>Total</b>	<b>545,855</b>	<b>378,756</b>	<b>214,287</b>	<b>593,043</b>	<b>620,199</b>	<b>74,344</b>	<b>27,156</b>

**Detailed Estimates of Expenditure**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,079	8,309	2,798	11,107	11,425	346	317
1200 Employees' Salaries & Wages	76,379	49,790	16,687	66,477	74,914	(1,465)	8,437
1300 Bonuses	8,277	3,149	4,073	7,222	8,875	598	1,653
1400 Income Supplements	800	-	-	-	800	-	800
1500 Social Security Contributions	6,871	4,675	1,671	6,346	7,037	166	690
1600 Allowances	13,000	9,750	3,362	13,112	15,815	2,815	2,703
1700 Overtime	2,500	1,675	541	2,216	3,354	854	1,139
	<b>118,906</b>	<b>77,348</b>	<b>29,132</b>	<b>106,480</b>	<b>122,220</b>	<b>3,314</b>	<b>15,740</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	3,083	2,663	1,078	3,741	5,783	2,700	2,042
2200-2259 Public Materials & Supplies	1,100	-	106	106	1,100	-	994
2300-2399 Repairs & Upkeep	116,440	191,442	129,869	321,311	89,184	(27,256)	(232,127)
2400-2449 Rent	1,456	2,167	(2,167)	0	755	(701)	754
3010 Street Lighting	8,000	75,188	(9,959)	65,229	188,000	180,000	122,771
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,908	7,938	(4,834)	3,104	3,405	497	301
3035 Bank Charges	742	632	154	786	762	20	(24)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	19,905	18,966	6,545	25,511	36,060	16,155	10,549
3041 Refuse Collection	64,066	12,195	4,568	16,763	16,800	(47,266)	37
3042 Bulky Refuse Collection	14,400	6,645	3,317	9,962	12,000	(2,400)	2,038
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	33,966	19,420	19,543	38,963	40,252	6,286	1,290
3052 Cleaning & Maintenance of Non-Urban Areas	19,341	12,497	6,175	18,672	24,583	5,242	5,911
3053 Cleaning of Public Conveniences	4,738	3,088	1,581	4,669	4,738	-	69
3055 Cleaning of Council Premises	4,526	1,582	1,968	3,550	4,526	-	976
3060 Cleaning & Maintenance of Parks & Gardens	17,063	11,375	5,687	17,062	17,063	-	1
3061 Cleaning & Maintenance of Soft Areas	22,624	13,849	6,679	20,528	29,551	6,927	9,023
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	8,286	8,457	(4,122)	4,335	9,820	1,534	5,485
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	14,582	14,582	14,582
3300-3379 Hospitality	13,135	26,956	(702)	26,254	10,235	(2,900)	(16,019)
3380-3389 Community	-	-	204	204	-	-	(204)
3600-3694 Local Enforcement Expenses	-	134	238	372	100	100	(272)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
	<b>355,779</b>	<b>415,193</b>	<b>165,928</b>	<b>581,121</b>	<b>509,299</b>	<b>153,520</b>	<b>(71,823)</b>



**Detailed Estimates of Expenditure (Continued)**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2023	2023	2023	2023	2024		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	2,640	2,721	(655)	2,066	1,785	(855)	(281)
2260-2299 Office Materials & Supplies	100	-	-	-	-	(100)	-
2450-2499 Office Rent	-	-	1,452	1,452	-	-	(1,452)
2500-2599 National & International Memberships	1,100	-	-	-	600	(500)	600
2600-2699 Office Services	8,377	2,940	2,854	5,794	2,525	(5,852)	(3,269)
2700-2799 Transport	500	354	90	444	300	(200)	(144)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,508	3,007	9	3,016	4,660	2,152	1,644
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	24,395	5,486	2,007	7,493	6,552	(17,843)	(941)
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	800	-	-	-	-	(800)	-
3400-3499 Incidental Expenses	250	584	-	584	250	-	(334)
	-	-	-	-	-	-	-
	<b>41,170</b>	<b>15,094</b>	<b>5,757</b>	<b>20,851</b>	<b>17,172</b>	<b>(23,998)</b>	<b>(3,679)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	30,000	19,994	7,296	27,290	43,924	13,924	16,634
	<b>30,000</b>	<b>19,994</b>	<b>7,296</b>	<b>27,290</b>	<b>43,924</b>	<b>13,924</b>	<b>16,634</b>
<b>Total</b>	<b>545,855</b>	<b>527,629</b>	<b>208,113</b>	<b>735,742</b>	<b>692,614</b>	<b>146,759</b>	<b>(43,128)</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2023	30-Sep	30 Sep-31 Dec	31-Dec	2024		
€	€	€	€	€	€	€	
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,500	1,431	(16)	1,415	1,431	(69)	16
	-	-	-	-	-	-	-
	<b>1,500</b>	<b>1,431</b>	<b>(16)</b>	<b>1,415</b>	<b>1,431</b>	<b>(69)</b>	<b>16</b>
<b>12 Receivables</b>							
0201-0209 Receivables	2,000	5,173	27,631	32,804	-	(2,000)	(32,804)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	2,000	-	3,819	3,819	-	(2,000)	(3,819)
	-	-	-	-	-	-	-
	<b>4,000</b>	<b>5,173</b>	<b>31,450</b>	<b>36,623</b>	<b>-</b>	<b>(4,000)</b>	<b>(36,623)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	777,403	748,150	(62,874)	685,276	340,059	(437,344)	(345,217)
	<b>777,403</b>	<b>748,150</b>	<b>(62,874)</b>	<b>685,276</b>	<b>340,059</b>	<b>(437,344)</b>	<b>(345,217)</b>
<b>14 Payables</b>							
4000 Payables	18,000	124,233	(6,396)	117,837	3,000	(15,000)	(114,837)
4100 Accruals	35,000	83,980	(47,001)	36,979	-	(35,000)	(36,979)
4150 Deffered Income	-	-	8,638	8,638	-	-	(8,638)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>53,000</b>	<b>208,213</b>	<b>(44,759)</b>	<b>163,454</b>	<b>3,000</b>	<b>(50,000)</b>	<b>(160,454)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>		Furn & Fittings	Office	Urban	Construction	Trees	Plant &	Special	New Street	<b>Total</b>	
		% of depreciation	Equipment	Improvements	10%	0%	Machinery	Programmes	Signs		
		8%	20%	10%	10%	0%	20%	10%	100%		
		€	€	€	€	€	€	€	€	€	
<b>Cost</b>											
As at 01 January	2024	25,293	49,247	970,573	621,223	17,307	4,225	653,660	11,787	-	<b>2,353,315</b>
Additions		-	-	272,496	-	-	-	-	-	-	<b>272,496</b>
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December	2024	25,293	49,247	1,243,069	621,223	17,307	4,225	653,660	11,787	-	<b>2,625,811</b>
<b>Grants/ other reimbursements</b>											
As at 01 January	2024	-	10,258	434,491	51,423	-	-	653,660	-	-	<b>1,149,832</b>
Additions		-	-	79,617	-	-	-	-	-	-	<b>79,617</b>
As at 31 December	2024	-	10,258	514,108	51,423	-	-	653,660	-	-	<b>1,229,449</b>
<b>Accumulated Depreciation</b>											
As at 01 January	2024	24,222	26,393	446,690	569,800	-	4,225	-	11,787	-	<b>1,083,117</b>
Charge for the year		361	2,005	41,558	-	-	-	-	-	-	<b>43,924</b>
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December	2024	24,583	28,398	488,248	569,800	-	4,225	-	11,787	-	<b>1,127,041</b>
<b>Budgeted NBV 31 Dec</b>	<b>2023</b>	982	11,778	91,094	0	17,307	0	0	0	0	<b>121,161</b>
<b>Forecasted NBV 1 Jan</b>	<b>2024</b>	1,071	12,596	89,392	-	17,307	-	-	-	-	<b>120,366</b>
<b>Budgeted NBV 31 Dec</b>	<b>2024</b>	710	10,591	240,713	-	17,307	-	-	-	-	<b>269,321</b>